

Bond Debt by Major Class – Summary of Activity Disclosure

Agency Title _____ Agency Code _____

90.40.55.B Bond Debt by Major Class – Summary of Activity Disclosure (expressed in dollars)

- (1) Please complete the following schedule to disclose **all bond debt activity**, by account, for the fiscal year ended June 30, 2004.

Account: _____

Beginning and ending balances should match the **AFRS Report #CAF002 Trial Balance Report**. For the “New Issues” and “Retirements” columns, exclude reclassifications between long-term and short-term. Otherwise, the effect will be to “gross up” or overstate the activity.

- Normally, bond debt liabilities will have **credit** balances and the **beginning balances** should be entered as negative (credit) amounts.
- Normally, **retirements** are payments of bond debt principal and will be **debit** amounts and should be entered as positive (debit) amounts.
- Normally, **new issues** in bond debt liabilities will be **credit** amounts and should be entered as negative (credit) amounts.
- On the electronic version of the disclosure form, the ending balance will be calculated by the system and should agree to the “Total” column in the AFRS Report #CAF002.

Note: For **GL Code 1910**, “Deferred Amounts for Issuance Discounts (Original Issue Discount)”, and **GL Code 1920**, “Unamortized Bond Issue Costs (Costs of Issuance)”, the balances are normally debit amounts, increases are normally debits, and decreases are normally credits. Enter the beginning balances as a positive numbers. Enter increases in the “New Issues” column, as positive amounts. Enter decreases in the “Retirements” column, as negative amounts. For the electronic version of the disclosure form, the ending balance will be calculated by the system and should agree to the “Total” column in the AFRS Report #CAF002. **GL Code 5268**, “Deferred Amounts on Refunding”, sometimes has a debit balance, and if this is the case, enter amounts in the same manner as GL Codes 1910 and 1920.

**Bond Debt by Major Class –
Summary of Activity Disclosure – continued**

<u>GL Code</u>	Beginning Balance <u>July 1, 2003</u> Should agree to CAF002 BB Column	<u>Retirements</u>	<u>New Issues</u>	Ending Balance <u>June 30, 2004</u> Should agree to CAF002 Total Column
5161/5261 GO Bonds	\$_____	\$_____	\$_____	\$_____
5164/5264 Zero Coupon GO Bonds	_____	_____	_____	_____
5162/5262 Revenue Bonds	_____	_____	_____	_____
5169/5269 Other Bonds Payable	_____	_____	_____	_____
5268 Deferred Amounts on Refunding	_____	_____	_____	_____
Subtotal *	\$_____	\$_____	\$_____	\$_____
5212 Accreted Interest Zero Coupon GO Bonds	_____	_____	_____	_____
1910 Deferred Amounts for Issuance Discounts	_____	_____	_____	_____
1920 Unamortized Bond Issue Costs	_____	_____	_____	_____
<u>Total</u>	\$_____	\$_____	\$_____	\$_____

* Note: The “**Subtotal**” amount in the ending balance column in this schedule **above** should be the same amount as the Total of the “**Principal**” columns from the schedule **below**.

Bond Debt by Major Class – Summary of Activity Disclosure - continued

- (1) **Total debt service requirements** for General Obligation Bonds (including both General Obligation and Zero-Coupon), Other Bonds Payable, and Revenue Bonds to maturity as of June 30, 2004, are as follows:

* Note: The **Total** of the “Principal” columns in the schedule **below** is to agree to the “**Subtotal**” amount in the ending balance column from the schedule **above**. In addition, the principal payment due in Fiscal Year 2005 per the schedule **below** is to agree to the amount recorded in the **applicable 51XX GL Code** in AFRS as of June 30, 2004. If there is a variance, please provide an explanation.

	<u>General Obligation and Other Bonds Payable</u>		<u>Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
By Fiscal Year:				
2005 *	\$ _____	\$ _____	\$ _____ *	\$ _____
2006	_____	_____	_____	_____
2007	_____	_____	_____	_____
2008	_____	_____	_____	_____
2009	_____	_____	_____	_____
2010-2014	_____	_____	_____	_____
2015-2019	_____	_____	_____	_____
2020-2024	_____	_____	_____	_____
2025-2029	_____	_____	_____	_____
2030-2034	_____	_____	_____	_____
Totals	\$ _____	\$ _____	\$ _____	\$ _____

- (3) For bonds outstanding, and bonds authorized but unissued, (General Obligation Bonds, General Obligation Bonds - Zero Coupon, Other Bonds Payable, and Revenue Bonds), at June 30, 2004, please disclose the **purpose** of the bond issues, the **types** of bonds, the **range of bond interest rates** for the bond issues, and the **total amount of bonds authorized but unissued at June 30, 2004**.

Purpose and Types of Bond Issues: _____

Range of Bond Interest Rates: _____

Amount of Bonds Authorized but Unissued at June 30, 2004: \$ _____